House Bill 984 (AS PASSED HOUSE AND SENATE)

By: Representative O`Neal of the 146th

A BILL TO BE ENTITLED

AN ACT

1   To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to

2   income taxes, so as to repeal Article 6, relating to local income tax; to prohibit the levy or

3   collection of local income taxes; to provide for applicability; to provide that this Act shall

4   not abate or affect prosecutions, punishments, penalties, administrative proceedings or

5   remedies, or civil actions related to certain violations; to provide for related matters; to

6   provide an effective date; to repeal conflicting laws; and for other purposes.

7   BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8   **SECTION 1.**

9   Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,

10   is amended by repealing in its entirety Article 6, relating to local income taxes.

11   **SECTION 2.**

12   Said chapter is further amended by adding a new Article 6 to read as follows:

13   "ARTICLE 6

14   48-7-140.

15   On or after the effective date of this Code section, there shall be no local income taxes

16   whatsoever levied or collected by any political subdivision of this state, and no local

17   income tax returns shall be required."

18   **SECTION 3.**

19   (a) This Act shall become effective upon its approval by the Governor or upon its becoming

20   law without such approval.

21   (b) Tax, penalty, and interest liabilities and refund eligibility for prior taxable years shall not

22   be affected by the passage of this Act and shall continue to be governed by the provisions of

23   general law as it existed immediately prior to the effective date of this Act.

24   (c)   This Act shall not abate any prosecution, punishment, penalty, administrative

25   proceedings or remedies, or civil action related to any violation of law committed prior to the

26   effective date of this Act.

27   **SECTION 4.**

28   All laws and parts of laws in conflict with this Act are repealed.